

## CHAPTER 2 INHERITANCE AND ESTATE TAXES

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### 200 GENERAL PROVISIONS

- 200.1 The provisions of this chapter are adopted under authority of the District of Columbia Revenue Act of 1937, as amended, D.C. Code §47-1923.
- 200.2 References in this chapter to sections and articles of the "Act" are to the sections and articles of Title 5 of the District of Columbia Revenue Act of 1937, as amended, D.C. Code §47-1901 *et seq.*
- 200.3 Words defined in §13 of Article 3 of the Act shall have the same meaning when used in this chapter.
- 200.4 The Deputy Chief Financial Officer of the Office of Tax and Revenue is constituted the representative of the Mayor for the supervision and enforcement of Title 5 of the Act and this chapter.
- 200.5 The term "Deputy Chief Financial Officer" means the Deputy Chief Financial Officer of the Office of Tax and Revenue ("Office"), or his or her designee, agent, or representative.

**AUTHORITY:** Unless otherwise noted, the authority for this chapter is the District of Columbia Revenue Act of 1937, approved August 17, 1937, and the District of Columbia Revenue Act of 1939, approved July 26, 1939, D.C. Code §47-1901 (1981 Ed.).

**SOURCE:** Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §§400 and 401.

**EDITOR'S NOTE:** The Office of the Chief Financial Officer of the District of Columbia published a Notice of Public Interest at 44 DCR 2345 (April 18, 1997) changing the name of the "Department of Finance and Revenue" to the "Office of Tax and Revenue."

### 201 TAXABLE SITUS

- 201.1 The taxable situs of real estate is the place where the real estate is situated.

- 201.2 The taxable situs of tangible personal property is the place where the property is physically located at the time of the decedent's death, except as otherwise provided in this section.
- 201.3 The taxable situs of tangible personal property which, by its nature, is readily movable shall be determined by the Deputy Chief Financial Officer from the facts of each case.
- 201.4 If readily movable property belonging to a decedent domiciled within the District is accidentally or casually outside of the District at the time of the decedent's death, the taxable situs of that property shall be the District.
- 201.5 The taxable situs of intangible personal property belonging to a non-alien decedent is the place where the decedent was domiciled at the time of death, except as otherwise provided by this section.
- 201.6 If the non-alien decedent during his or her lifetime caused intangible personal property to become an integral part of a business, trade, profession, or vocation carried on by the owner and localized in the District, that property acquires a "business situs" in the District and has a taxable situs in the District.
- 201.7 Whether the intangible personal property of a non-alien decedent has acquired a "business situs" in the District shall be determined by the Deputy Chief Financial Officer. In making a determination, the Deputy Chief Financial Officer may consider evidence such as affidavits, bank records, court records, agreements, and any other evidence which appears material.
- 201.8 Generally, all property of an alien decedent situated within the District at the time of the decedent's death has a taxable situs in the District, regardless of the domicile of the alien at the time of the alien's death.
- 201.9 No tax is imposed upon any transfer of securities specifically exempted under the provisions of §15 of Article 3 of the Act, even though the securities were issued by or are obligations of a corporation organized under the laws of the District.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §402.

## 202 VALUATION

- 202.1 The taxable value of any estate for years shall be determined by multiplying five percent (5%) of the market value of the property from which the estate accrues by the figure shown in the table in §202.3 opposite the number of years for which the estate is fixed.
- 202.2 The taxable value of a fixed annuity shall be determined by multiplying the aggregate fixed sum or sums to be received each year by the figure shown in the table in §202.3 opposite the fixed number of years during which the annuity is to run.
- 202.3 **FIXED ANNUITY TABLE (5%):** Present worth of an annuity of one dollar (\$1) payable at the end of each year for a certain number of years:



## 202.3 (Continued)

<u>Years</u>	<u>Years</u>	<u>Years</u>	<u>Years</u>
1 ... \$ 0.9524	21 ... \$12.8212	41 ... \$17.2944	61 ... \$18.9803
2 .... 1.8594	22 .... 13.1630	42 .... 17.4232	62 .... 19.0288
3 .... 2.7232	23 .... 13.4886	43 .... 17.5459	63 .... 19.0751
4 .... 3.5460	24 .... 13.7986	44 .... 17.6628	64 .... 19.1191
5 .... 4.3295	25 .... 14.0939	45 .... 17.7741	65 .... 19.1611
6 .... 5.0757	26 .... 14.3752	46 .... 17.8801	66 .... 19.2010
7 .... 5.7864	27 .... 14.6430	47 .... 17.9810	67 .... 19.2391
8 .... 6.4632	28 .... 14.8981	48 .... 18.0772	68 .... 19.2753
9 .... 7.1078	29 .... 15.1411	49 .... 18.1687	69 .... 19.3098
10 .... 7.7217	30 .... 15.3725	50 .... 18.2559	70 .... 19.3427
11 .... 8.3064	31 .... 15.5928	51 .... 18.3390	71 .... 19.3740
12 .... 8.8633	32 .... 15.8027	52 .... 18.4181	72 .... 19.4038
13 .... 9.3936	33 .... 16.0025	53 .... 18.4934	73 .... 19.4322
14 .... 9.8986	34 .... 16.1929	54 .... 18.5651	74 .... 19.4592
15 ... 10.3797	35 .... 16.3742	55 .... 18.6335	75 .... 19.4850
16 ... 10.8378	36 .... 16.5469	56 .... 18.6985	76 .... 19.5095
17 ... 11.2741	37 .... 16.7113	57 .... 18.7605	77 .... 19.5329
18 ... 11.6896	38 .... 16.7113	58 .... 18.8195	78 .... 19.5551
19 ... 12.0853	39 .... 17.0170	59 .... 18.8758	79 .... 19.5863
20 ... 12.4622	40 .... 17.1591	60 .... 18.9293	80 .... 19.5965

- 202.4 The taxable value of life interest in any property shall be determined by multiplying five percent (5%) of the market value of the property (as of date of death of decedent) from which the life interest is to accrue, by the figure shown opposite the age of the beneficiary in the American Experience Table of Mortality in §202.6.
- 202.5 The taxable value of an annuity for life shall be multiplied by the appropriate figure in the same table, instead of five percent (5%) of the value of the property from which the annuity accrues. If payments under an annuity are to be made more often than once each year, the aggregate of those payments per year shall be considered the annuity payment for purposes of determining the taxable value.
- 202.6 **ANNUITY VALUATION TABLE BASED ON AMERICAN EXPERIENCE TABLE OF MORTALITY (WITH INTEREST AT 5%):** Annuity or present value of one dollar (\$1) due at the end of each year during the life of a person of specified age:

## 202.6 (Continued)

<u>Age</u>	<u>Age</u>	<u>Age</u>
0 . . . \$12.818	32 . . \$14.85666	64 . . . . . \$7.75900
1 . . . . 14.922	33 . . . 14.73492	65 . . . . . 7.45885
2 . . . . 15.731	34 . . . 14.60774	66 . . . . . 7.15921
3 . . . . 16.125	35 . . . 14.47479	67 . . . . . 6.86074
4 . . . . 16.346	36 . . . 14.33572	68 . . . . . 6.56420
5 . . . . 16.472	37 . . . 14.19057	69 . . . . . 6.27048
6 . . . . 16.535	38 . . . 14.03897	70 . . . . . 5.98022
7 . . . . 16.561	39 . . . 13.88092	71 . . . . . 5.69422
8 . . . . 16.560	40 . . . 13.71604	72 . . . . . 5.41286
9 . . . . 16.540	41 . . . 13.54430	73 . . . . . 5.13592
10 . . . . 16.50475	42 . . . 13.36528	74 . . . . . 4.86279
11 . . . . 16.46076	43 . . . 13.17891	75 . . . . . 4.59264
12 . . . . 16.41469	44 . . . 12.98494	76 . . . . . 4.32477
13 . . . . 16.36642	45 . . . 12.78344	77 . . . . . 4.05856
14 . . . . 16.31581	46 . . . 12.57414	78 . . . . . 3.79392
15 . . . . 16.26274	47 . . . 12.35728	79 . . . . . 3.53109
16 . . . . 16.20722	48 . . . 12.13275	80 . . . . . 3.27017
17 . . . . 16.14986	49 . . . 11.90076	81 . . . . . 3.01349
18 . . . . 16.08779	50 . . . 11.66175	82 . . . . . 2.76062
19 . . . . 16.02372	51 . . . 11.41594	83 . . . . . 2.51052
20 . . . . 15.95658	52 . . . 11.16361	84 . . . . . 2.26066
21 . . . . 15.88620	53 . . . 10.90499	85 . . . . . 2.00986
22 . . . . 15.81257	54 . . . 10.64036	86 . . . . . 1.76061
23 . . . . 15.73552	55 . . . 10.37017	87 . . . . . 1.51750
24 . . . . 15.65484	56 . . . 10.09472	88 . . . . . 1.28611
25 . . . . 15.57033	57 . . . . 9.81450	89 . . . . . 1.06704
26 . . . . 15.48176	58 . . . . 9.52988	90 . . . . . 0.85453
27 . . . . 15.38910	59 . . . . 9.24127	91 . . . . . 0.64497
28 . . . . 15.29210	60 . . . . 8.94928	92 . . . . . 0.44851
29 . . . . 15.19051	61 . . . . 8.65445	93 . . . . . 0.28761
30 . . . . 15.08425	62 . . . . 8.35742	94 . . . . . 0.13605
31 . . . . 14.97307	63 . . . . 8.05876	

- 202.7 The age of the beneficiary to be used is the age on the birthday of the beneficiary nearest the date of the death of the decedent.
- 202.8 In determining the value of any estate for life limited upon a precedent estate for life or a term of years, the value of the precedent life interest or a term of years shall be deducted, except where the time for payment of the tax is postponed under the provisions of §7 of Article 1 of the Act.
- 202.9 Where an estate for life, or for years, can be divested by the act or omission of any legatee or devisee, it shall be taxed as if there were no possibility of such divesting.
- 202.10 In determining the value of the share or interest of a beneficiary in any estate where the beneficiary is presently in possession or enjoyment of the share or



interest, no allowance shall be made on account of any contingent encumbrance nor for any contingency upon the happening of which the estate of property or some part of it or interest in it might be abridged, defeated, or diminished.

- 202.11 Income accrued but not collected at the time of the death of the decedent is subject to the tax and is to be included in the valuation of the property.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §§403.1 through 403.3, 403.5 through 403.7.

## 203 TAXABILITY OF FUTURE INTERESTS

- 203.1 If the donee for life or years has the right, in his or her sole discretion, to expend or consume the corpus, or a part of the corpus, for the donee's own use, the taxable value of the interest of the donee for life or years in that corpus, or that part of the corpus, shall be the value of the entire corpus or of that part of the corpus as may be so expended or consumed without reference to the method of determining the value of the life interest or of an estate for years as provided in §202, except insofar as the market value of that part of the corpus as may be expended or consumed may be computed with reference to a fixed and definite standard, stated in the instrument creating the corpus, for the expenditure or consumption.
- 203.2 If the corpus may be expended or consumed in whole or in part by any person or persons for the benefit of, or on behalf of, a donee for life or years (whether or not the donee for life or years shall personally have the right of invasion or use), the taxable value of the interest of the donee for life or years in that corpus shall be the value of the entire corpus (or of that part of the corpus as may be so expended or consumed) without reference to the method of determining the value of a life interest or of an estate for years as provided in §202, except insofar as the market value of that part of the corpus as may be expended or consumed may be computed with reference to a fixed and definite standard, stated in the instrument creating the corpus, for the expenditure or consumption.
- 203.3 To the extent which the corpus may be expended or consumed as set forth in this section, the future interest in the corpus shall be presumed to have no market value, unless, concurrently with the filing of the tax returns required to be filed for assessment purposes (for tax upon the interest of the donee for life or years and upon the future interest in the corpus), there is filed with the Deputy Chief Financial Officer tangible evidence relating to the age, life expectancy, state of health, accustomed scale of living, economic circumstances, and other sources of income of the donee for life or years.
- 203.4 The Deputy Chief Financial Officer may, in his or her discretion, require additional evidence prior to assessment for the purpose of determining the market value referred to in this section.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §403.4; as amended by Commissioners' Order 55-68, 1 DCR 200 (January 31, 1955); by Commissioners' Order 56-683, effective April 5, 1956, 2 DCR 263 (Apr 23, 1956).

**204 INSURANCE AND ANNUITIES**

204.1 Transfers of the proceeds of insurance on the life of the decedent and of annuity contract benefits are taxable under Article 1 of the Act in the following circumstances:

- (a) If the proceeds are payable, directly or indirectly, to the estate;
- (b) If the proceeds are taken out to provide for the payment of taxes (including estate and inheritance taxes) or other charges against the estate, or to be used for the benefit of the estate of the insured; or
- (c) If the proceeds are made payable to a named beneficiary who has pre-deceased the insured.

204.2 Transfers of the annuity contract benefits are taxable under Article 1 of the Act if the annuity policies or contracts are ones upon which the decedent received benefits during his or her lifetime and upon which the full value did not terminate with his or her death.

204.3 Transfers of the proceeds of policies written by the United States government to which any of the circumstances set forth in this section applies are taxable under Article 1 of the Act.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §404.

**205 DEDUCTIONS FROM VALUATION OF GROSS ESTATE**

205.1 Amounts actually expended for funeral expenses may be allowed as deductions, but the deduction shall not exceed one thousand dollars (\$1,000) unless any expenditure in excess of one thousand dollars (\$1,000) is directed in the will of the decedent.

205.2 No deductions shall be allowed for a monument or memorial unless the expenditure for a monument or memorial is directed in the will of the decedent.

205.3 The amounts deductible from the gross estate as administration expenses are those expenses that are actually and necessarily incurred in the administration of the estate; that is, in the collection of assets, payment of debts, and distribution among the persons entitled.

205.4 Expenditures not essential to the proper settlement of the estate, but incurred for the individual benefit of the heirs, legatees, or devisees, may not be taken as deductions.

205.5 Administration expenses include executor's or administrator's commissions and attorney's fees. Commissions and attorney's fees may be allowed if approved by the Probate Court or at the discretion of the Deputy Chief Financial Officer.



- 205.6 The allowable deduction for District real estate taxes for the fiscal year in which the decedent died is the *pro rata* portion of the total yearly tax based on the number of days the decedent lived during that fiscal year compared to three hundred sixty-five (365), less any real estate tax paid prior to death.
- 205.7 Taxes unpaid at time of decedent's death upon income received during the decedent's lifetime are deductible, including interest accrued on the income at time of death. Taxes upon income received after death are not deductible.
- 205.8 No deduction shall be allowed for hospital expenses, doctors and nurses bills, and any other expenses incurred, if those expenses were paid by decedent prior to his or her death.
- 205.9 Funeral, administration, and other expenses and debts of the decedent are not proper deductions from the value of jointly held real estate or personal property passing by right of survivorship or from any other property received by a beneficiary (such as a U.S. Civil Service Retirement Fund) which may not be attached for debts of the decedent. Exceptions to this rule are encumbrances on District real estate and taxes on District real estate computed to the date of decedent's death, and liens on personal property having a taxable situs in the District.
- 205.10 There shall be allowed as a deduction from the gross estate that proportionate part of the total federal estate tax determined by the use of the following fraction:
- (a) The **NUMERATOR** shall be the total net value of all transfers of property or portions of property which are subject to District inheritance tax; Provided, that the net value of any transfer so included shall not exceed the net amount at which that transfer is valued for federal estate tax purposes; and
  - (b) The **DENOMINATOR** shall be the total net value of the estate subject to federal estate tax, including the value of insurance benefits subject to the federal estate tax.
- 205.11 If the estate of a resident or non-resident decedent is comprised in part of property which has no taxable situs in the District for inheritance tax purposes, there shall be allowed as a deduction only that portion of the debts of the decedent for which the property having a taxable situs in the District is properly chargeable either through direct allocation or apportionment.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §405.

## 206 SUSPENSION OF VALUATION AND IMPOSITION OF TAX

- 206.1 Under the following circumstances, final valuation of an estate and final imposition of tax shall be suspended until such time as, in the opinion of the Deputy Chief Financial Officer, sufficient facts are available for proper determination of the tax:

- (a) If part of the decedent's estate consists of an interest in an estate which has not been settled;
- (b) If the right to take under a will is in litigation;
- (c) If the determination of tax based on the return of the beneficiary is contingent upon certain information to be disclosed in the return of the personal representative;
- (d) If the value of the decedent's interest in a partnership cannot be determined at the time of death; or
- (e) If the determination of the existence, nature, or value of the property or interest subject to tax depends upon the outcome of litigation; the happening of an event which has not occurred; or the determination of a fact undetermined at the time of decedent's death.

206.2 If, in the opinion of the Deputy Chief Financial Officer, circumstances other than those listed in §206.1 are such that the tax should be suspended, the Deputy Chief Financial Officer shall authorize suspension; Provided, that in all cases, the imposition of the tax shall be suspended only with respect to that portion of the property which in the opinion of the Deputy Chief Financial Officer cannot be properly assessed.

206.3 If the nature of the property or the interest subject to the tax cannot be more certainly ascertained by postponing the valuation, the imposition of the tax shall not be postponed.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §406.

## 207 CONTESTED WILLS AND RENUNCIATIONS

207.1 If a will is contested and the contest is compromised by an agreement under which the will is permitted to take effect, the tax is nevertheless imposed as though distribution had been made in accordance with the provisions of the will. In other words, where the will is permitted to stand, the tax is paid as if the compromise had not been made.

207.2 If a will is contested and the contest is settled by an agreement under which the will is withdrawn and the law of distribution and descent is allowed to operate, the tax is imposed upon those who take under the law of distribution and descent and not on those to whom a compromise payment is made for permitting the withdrawal of the will.

207.3 If a will is construed by the court, the tax shall be imposed upon those persons who are entitled to take by decision of the court and upon the shares which they are entitled to receive by reason of the court decision.

207.4 If a person renounces the share to which he or she is entitled under a will, and if the renunciation is properly filed with the court, and if the person renouncing



receives no valuable consideration for the renunciation, the tax shall be imposed upon the person or persons in favor of whom he or she has renounced.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §407.

## 208 CREDITS AGAINST ESTATE TAXES

208.1 There shall be credited against and applied in reduction of the tax imposed by §1 and §5 of Article 2 of the Act, the amount of any inheritance tax imposed by the District.

208.2 Before any credit may be allowed against the tax imposed by §1 and §5 of Article 2 of the Act for estate, inheritance, legacy, or succession taxes lawfully imposed by any state or territory of the United States, the following shall be submitted to the Deputy Chief Financial Officer:

- (a) A certificate of the proper officer of the taxing state or territory, showing the following:
  - (1) The total amount of tax imposed (before entering interest and penalties, and before allowing discount);
  - (2) The amount of discount allowed;
  - (3) The amount of penalties and interest imposed or charged;
  - (4) The total amount actually paid in cash; and
  - (5) The date of payment.
- (b) A certificate of the proper officer of the taxing state or territory indicating the following:
  - (1) Whether a claim for refund of all or part of the taxes is pending; and
  - (2) Whether a refund of all or part of the taxes has been authorized.

208.3 If a refund has been made, the date the refund was made, the amount of the refund, and a description of the property or interest with respect to which the refund was made must be shown in the certificate filed under §208.2(b).

208.4 The evidence described in §§208.2 and 208.3 should be filed with the copy of the return; Provided, that if the filing is not convenient or possible, it should be submitted to the Deputy Chief Financial Officer promptly after the filing of the copy of the return.

208.5 The Deputy Chief Financial Officer may require the submission of additional proof deemed necessary to establish the right to the credit or the final determination of the amount of the State or territorial taxes.

- 208.6 If, subsequent to the allowance of the credit by the Deputy Chief Financial Officer, a refund is made of any estate, inheritance, legacy, or succession taxes paid to a State or territory; the executor or administrator, as the case may be (or, if the refund is made after the executor's or administrator's discharge, then any person or persons to whom the refund is made) shall advise the Deputy Chief Financial Officer of the date of the refund and the amount of the refund, and shall furnish the Deputy Chief Financial Officer with a description of the property or interest with respect to which the refund is made, and pay the tax due as the result of the refund, together with interest on the amount of tax due.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §408.

## 209 COMPUTING NON-RESIDENT ESTATE TAXES: AN EXAMPLE

- 209.1 The following is an example of the method to be used in computing taxes imposed by §5 of Article 2 of the Act: Assume that a decedent who was not domiciled at the time of his death in the District left the following estate:

Real estate and tangible personal property situated in the District .....	\$ 50,000.00;
Assets in the State in which decedent was domiciled .....	<u>250,000.00</u>
Total estate .....	\$300,000.00
The federal estate tax, under the 1926 Federal Revenue Act .....	4,500.00
The maximum credit of 80% of this tax against which the estate may apply inheritance, estate, and succession taxes .....	3,600.00
Assume that the estate paid inheritance taxes of \$300 to the District and inheritance taxes of \$500 in another jurisdiction .....	800.00
Balance of 80% credit (\$3,600 - \$800) .....	2,800.00
One-sixth (ratio of real estate and tangible personal property in the District of the total estate) of \$2,800 is the estate tax assessable by the District .....	466.67

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §409.

## 210 JOINTLY HELD SAFE DEPOSIT BOXES

- 210.1 After the death of one of the joint holders of a safe deposit box in any bank, trust company, or under the custody or control of any person, the safe deposit box shall not be opened by any person other than the executor, administrator, or collector of the estate of the decedent appointed by the U.S. District Court (D.C.) without giving the Deputy Chief Financial Officer at least ten (10) days prior notice of the date, time, and place of the contemplated or intended opening.



- 210.2 The safe deposit box shall not be opened prior to the time specified in the notice (except by the executor, administrator, or collector), unless the safe deposit box is opened before the time in the notice in the presence of the Deputy Chief Financial Officer (or the Deputy Chief Financial Officer's representative) under an arrangement with the Deputy Chief Financial Officer for that purpose.
- 210.3 If the Deputy Chief Financial Officer is present at the time and place specified in the notice, and the safe deposit box, for any reason, cannot be opened, that safe deposit box shall not be opened without a new ten (10) day notice as provided in §210.1.
- 210.4 After examination of the entire contents of the safe deposit box by the Deputy Chief Financial Officer, the Deputy Chief Financial Officer shall issue a written order authorizing the bank or other lessor of the box to deliver the entire contents of the box to the survivor without any liability on the part of the lessor for the payment of the tax imposed on account of the transfer of the contents of the box.
- 210.5 If the Deputy Chief Financial Officer is not present at the time and place specified in the notice, the safe deposit box may be opened, in which event, the lessor of the safe deposit box shall be liable for the payment of any taxes assessed on account of the transfer of the contents of the box, and the lessor shall accurately list and describe the contents of the safe deposit box on the statement to the Deputy Chief Financial Officer.
- 210.6 All property in any such safe deposit box shall be presumed to be the property of the decedent where ownership is not established to the satisfaction of the Deputy Chief Financial Officer.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §410.

## 211 REPORTS OF JOINTLY HELD PROPERTY

- 211.1 Any bank or trust company, dealer in securities, real estate broker, storage company, or other person holding a joint deposit or account of the value of three hundred dollars (\$300) or more in the name of a decedent and another person or persons, shall notify the Deputy Chief Financial Officer in writing of that fact immediately on learning of the decedent's death.
- 211.2 The notice shall contain the names and addresses of the decedent and each of the survivors to whom the joint deposits, accounts, or assets comprising those joint deposits or accounts shall have passed by right of survivorship, together with the date of death of the decedent, the value and character of the joint deposit, joint account, and assets as of the date of death of the decedent.
- 211.3 Similar notice to the Deputy Chief Financial Officer shall also be given by any insurance company or other person which has issued to a resident decedent an annuity policy or annuity contract which was in effect at the time of the death of the decedent and under the terms of which payments are to continue to a survivor or survivors.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §411.

**212 RELEASE OF PROPERTY FROM LIEN OF TAXES**

- 212.1 When the Deputy Chief Financial Officer is satisfied that the tax liability of any estate has been fully discharged or provided for, the Deputy Chief Financial Officer may issue a certificate releasing any and all property of the estate from the lien imposed under the Act.
- 212.2 The form of the release shall be determined by the Deputy Chief Financial Officer.
- 212.3 The words "provided for" in §212.1 mean the filing of a bond with the Deputy Chief Financial Officer in a sum equal to the entire amount of the tax found to be due or equal to the value of the property requested to be released, or the submission of evidence which convinces the Deputy Chief Financial Officer that the collection of the tax will not be jeopardized by granting the release requested.
- 212.4 The Deputy Chief Financial Officer shall furnish a release only upon request.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §412.

**213 EXTENSION OF TIME TO FILE RETURN**

- 213.1 The time within which any person is required to file a return as provided in this chapter, the time for the payment of tax as provided in this chapter, and the time for the performance of any other duty imposed by the Act may be extended by the Deputy Chief Financial Officer for any reason which the Deputy Chief Financial Officer deems satisfactory.
- 213.2 Each application for extension of time must be in writing and must clearly state the reasons for the request.
- 213.3 An application may be considered by the Deputy Chief Financial Officer even though it is received after the time has expired for the filing of the return, the payment of the tax, or the performance of any other duty.

SOURCE: Commissioners' Order 299-637/12, effective June 14, 1944, 16 DCRR §413.